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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE

(Legislative Department)

New Delhi, the 22nd October, 1971/Asvina 30, 1893 (Saka)

THE SMALL COINS (OFFENCES) ORDINANCE, 1971

No. 15 OF 1971

Promulgated by the President in the Twenty-second Year of the Republic of India.

An Ordinance to provide for the prevention of melting or destruction of small coins, hoarding of small coins for the purpose of melting or destruction thereof, and for matters connected therewith or incidental thereto.

WHEREAS an acute shortage of small coins has been felt in the country and it is necessary, in the interests of the general public, to take steps to relieve such shortage;

AND WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:—

Short title and commencement.

1. (*1*) This Ordinance may be called the Small Coins (Offences) Ordinance, 1971.

(2) It shall come into force at once.

Definitions.

2. In this Ordinance, unless the context otherwise requires,—

(a) "mint" means a mint of the Government of India;

(b) "small coin" means any coin of the value of less than one rupee, which is legal tender under the Indian Coinage Act, 1906. 3 of 1906.

Prohibition on melting or destruction of small coins.

3. (1) No person shall—

(a) melt or destroy any small coin, or

(b) have in his possession, custody or control—

(i) any melted coin, whether in the molten state or in a solid state, or

(ii) small coins substantially in excess of his reasonable requirements in such circumstances as to indicate that he is having the possession, custody or control of such small coins for the purpose of melting or destroying such small coins.

Explanation.—For the purpose of determining the reasonable requirements of small coins of a person, due regard shall be had to—

(i) his total daily requirements of small coins,

(ii) the nature of his business, occupation or profession,

(iii) the mode of his acquisition of small coins, and

(iv) the manner in which, and the place at which, such small coins are being possessed, held or controlled by him.

(2) Whoever is found to be in the possession of any metal, which contain alloys in the same proportions in which they have been used in the manufacture of any small coin, shall be presumed, until the contrary is proved, to have contravened the provisions of sub-section (1).

(3) Nothing in this section shall apply to the melting of any coin by the mint.

Penalty for contravention of section 3.

4. Whoever contravenes any provision of sub-section (1) of section 3 without any reasonable excuse, the burden of proving of which shall lie on such person, shall be punishable with imprisonment for a term of not less than three months but not more than five years.

Offences by companies.

5. (1) Where an offence under this Ordinance has been committed by a company, every person who, at the time the offence was committed, was is charge of, and was responsible to, the company for the conduct of its business, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any person liable to punishment, if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (*1*), where any offence under this Ordinance has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to, any neglect on the part of any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section,—

(*a*) "company" means any body corporate and includes a firm, society or other association of individuals; and

(*b*) "director",—

(*i*) in relation to a firm, means a partner in the firm,

(*ii*) in relation to a society or other association of individuals, means the person who is entrusted, under the rules of the society or other association, with the management of the affairs of the society or other association, as the case may be.

Offences to be cognizable, bailable and not compoundable.

6. Notwithstanding anything contained in the Code of Criminal Procedure, 1898, offences against this Ordinance shall be cognizable and bailable but shall not be compoundable.

5 of 1898.

Offences may be tried summarily.

7. Notwithstanding anything contained in the Code of Criminal Procedure, 1898, offences against this Ordinance may be tried summarily by a Magistrate of the first class.

5 of 1898.

Forfeiture.

8. Any small coin or metal in relation to which any offence against this Ordinance has been committed shall be forfeited to Government.

Provisions of Act 20 of 1958 not to apply to offences under this Ordinance.

9. Nothing in the Probation of Offenders Act, 1958, shall apply to any offence against this Ordinance.

V. V. GIRI,
President.

THE STAMP AND EXCISE DUTIES (AMENDMENT) ORDINANCE, 1971

No. 16 OF 1971

Promulgated by the President in the Twenty-second Year of the Republic of India.

An Ordinance further to amend the Indian Stamp Act, 1899, the Central Excises and Salt Act, 1944 and the Union Duties of Excise (Distribution) Act, 1962.

WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:—

Short title and commencement.

1. (*1*) This Ordinance may be called the Stamp and Excise Duties (Amendment) Ordinance, 1971.

(*2*) It shall come into force on the 15th day of November, 1971.

Temporary amendment of Act 2 of 1899, Act 1 of 1944 and Act 3 of 1962.

2. During the period of operation of this Ordinance, the Indian Stamp Act, 1899, the Central Excises and Salt Act, 1944 and the Union Duties of Excise (Distribution) Act, 1962, shall have effect subject to the amendments specified in sections 3, 4 and 5 respectively.

Amendment of Act 2 of 1899.

3. In the Indian Stamp Act, 1899, after section 3, the following section shall be inserted, namely:—

Instruments chargeable with additional duty.

'3A. (*1*) Every instrument chargeable with duty under section 3 read with Article No. 13, 14, 27, 37, 47, 49, 52, 53 or 62(*a*) of Schedule I shall, in addition to such duty, be chargeable with a duty of ten paise.

(*2*) The additional duty with which any instrument is chargeable under sub-section (*1*) shall be paid and such payment shall be indicated on such instrument by means of adhesive stamps bearing the inscription "refugee relief" whether with or without any other design, picture or inscription.

(*3*) Except as otherwise provided in sub-section (*2*), the provisions of this Act shall, so far as may be, apply in relation to the additional duties chargeable under sub-section (*1*) in respect of the instruments referred to therein as they apply in relation to the duty chargeable under section 3 in respect of those instruments.'.

Amendment of Act 1 of 1944.

4. In the First Schedule to the Central Excises and Salt Act, 1944, after Item No. 60, the following Item shall be inserted, namely:—

'61 NEWSPAPERS AND ALL OTHER PRINTED PERIODICALS	2 paise per copy.'.

Explanation.—For the purposes of this Item, "newspaper" means any printed periodical work containing news or comments on news.

Amendment of Act 3 of 1962.

5. In the Union Duties of Excise (Distribution) Act, 1962, in section 2, after the words and figures "duties of excise levied and collected under the Central Excises and Salt Act, 1944", the brackets, words and figures "(other than duties of excise levied and collected under that Act on newspapers and all other printed periodicals falling under Item 61 of the First Schedule to that Act)" shall be inserted.

V. V. GIRI,
President.

THE RAILWAY PASSENGER FARES ORDINANCE, 1971

NO. 17 OF 1971

Promulgated by the President in the Twenty-second Year of the Republic of India.

An Ordinance to provide for the levy of a tax on railway fares.

WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:—

Short title and commencement.

1. (*1*) This Ordinance may be called the Railway Passenger Fares Ordinance, 1971.

(*2*) It shall come into force at once.

Definitions.

2. In this Ordinance, unless the context otherwise requires,—

(*a*) "fare" means the total amount of all charges of whatever nature payable by a passenger or group of passengers in respect of his or their carriage, and includes—

(*i*) haulage charges for supply of carriages of particular types;

(*ii*) empty haulage charges on tourist cars and saloons;

(*iii*) charges for pilot engines; and

(*iv*) charges for dining cars attached to special trains,

but does not include—

(*i*) the tax payable under this Ordinance;

(*ii*) terminal taxes, pilgrim taxes and tolls on bridges;

(*iii*) reservation charges (including reservation charges for sleeping accommodation); and

(*iv*) hire, detention and stabling charges in respect of passenger traffic booked in reserved carriages and special trains;

(*b*) "passenger" means any person travelling on a railway in any description or class of train or carriage on payment of his fare, whether at full rates or at concessional rates;

(*c*) "railway" and "railway administration" have the meanings respectively assigned to them in the Indian Railways Act, 1890.

9 of 1890.

Levy of tax on passenger fares.

3. (*1*) Subject to the provisions of this Ordinance, there shall be levied and collected on fares paid by passengers carried by any railway in India, whether by itself or in conjunction with any other mode of transport or in conjunction with any railways in any adjacent country, a tax at the rate specified in that behalf in the Schedule:

Provided that no tax shall be levied under this sub-section on fares paid by passengers for journeys commencing on or before the 14th day of November, 1971.

(2) The tax levied under sub-section (1) shall be collected by the railway administration as an addition to the fares and the railway administration shall have all the powers and remedies for the recovery thereof as though the same were a rate or fare which the railway administration is empowered to levy under the Indian Railways Act, 1890. 9 of 1890.

Rules for computing tax on passenger fares.

4. In computing the tax payable under this Ordinance, the following rules shall apply, namely:—

Rule 1.—The tax leviable shall, wherever necessary, be rounded off to the nearest multiple of five paise, two and one-half paise and over being counted as five paise and less than two and one-half paise being disregarded.

Rule 2.—In the case of return tickets, the tax shall be computed separately with reference to each of the journeys covered by the return ticket as if the said journeys had been performed on separate tickets.

Rule 3.—In the case of tickets issued from or to out-agencies or city booking offices, the tax shall be leviable only in repect of the fare attributable to the actual journey by railway.

Power to exempt.

5. Where the Central Government is of opinion that it is necessary or expedient in the public interest so to do, it may, by notification in the Official Gazette, exempt, either in whole or in part, and either absolutely or subject to such conditions as it may specify in the notification, any passengers or class of passengers from the tax leviable under this Ordinance.

Distribution of proceeds of tax.

6. During each financial year ending on or after the 31st day of March, 1972, there shall be paid to each State (not being a Union territory) such sum of money as bears to the net proceeds of the tax collected under this Ordinance during that year in all the territories of India the same proportion as the aggregate of the fares collected in that State during that year bears to the aggregate of the fares collected in all the territories of India during that year.

Power to make rules.

7. (1) The Central Government may, by notification in the Official Gazette, make rules to carry out the purposes of this Ordinance.

(2) In particular, and without prejudice to the generality of the foregoing power, rules so made may—

(a) regulate the collection by or on behalf of the railway administration of the tax levied under this Ordinance and provide for the authority to which, and the time and manner in which, the tax shall be paid;

(b) prescribe the form of the returns to be submitted by any authority collecting the tax and the particulars to be contained therein and the manner in which it is to be verified;

(c) provide for the time at which, and the manner in which, any payments to States under this Ordinance are to be made, for the making of adjustments between one financial year and another and for any other incidental or ancillary matters relating to such payments.

(3) In making rules under this section, the Central Government may direct that a breach of any of those rules shall be punishable with fine which may extend to one thousand rupees for each such breach.

(4) Every rule made under this section shall be laid, as soon as may be after it is made, before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

THE SCHEDULE

(*See* section 3)

Description of traffic	*Rate of tax*
1. Passengers travelling by railway otherwise than on railway season tickets or mileage coupons—	
(*a*) where the fare is less than one rupee	Nil
(*b*) where the fare is one rupee or more	5% of the fare.
2. Passengers travelling by railway on season tickets—	
(*a*) where the value of the season ticket is less than one rupee	Nil
(*b*) where the value of the season ticket is one rupee or more:	5% of value.
Provided that where the season ticket for travel by any particular class is for journey between two places in respect of which the fare for a single journey ticket of the same class is less than one rupee, the tax payable shall be nil.	
3. Passengers travelling by railway on mileage coupons	5% of the cost of the coupons or five paise, whichever is more.

V. V. GIRI,
President.

THE TAX ON POSTAL ARTICLES ORDINANCE, 1971

No. 18 OF 1971

Promulgated by the President in the Twenty-second Year of the Republic of India.

An Ordinance to provide for the levy of a tax on certain postal articles.

WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:—

Short title, extent and commencement.

1. (*1*) This Ordinance may be called the Tax on Postal Articles Ordinance, 1971.

(*2*) It extends to the whole of India except the State of Jammu and Kashmir.

(*3*) It shall come into force on the 15th day of November, 1971.

Definitions.

2. In this Ordinance, unless the context otherwise requires,—

(*a*) "money order" means a money order referred to in Chapter IX of the Indian Post Office Act, 1898; 6 of 1898.

(*b*) "postal article" means any letter, letter-card, book, pattern or sample packet, parcel or any other article or thing (not being a postcard or a newspaper transmissible by post as a registered newspaper) which is transmissible by post and for the transmission of which postage is chargeable under the Indian Post Office Act, 1898 6 of 1898. and includes a money order, a phonogram and a telegram;

(*c*) "rules" means rules made under this Ordinance;

(*d*) the expressions "phonogram", "telegram" and "telegraph office" shall have the same meanings as in the rules made under the Indian Telegraph Act, 1885; 13 of 1885.

(*e*) words and expressions used but not defined in this Ordinance and defined in the Indian Post Office Act, 1898 or in the rules made 6 of 1898. thereunder shall have the same meanings as in that Act or, as the case may be, those rules.

Levy of tax.

3. (*1*) Subject to the provisions of this Ordinance, there shall be levied and collected on all postal articles transmitted by post or through any telegraph office in the territories to which this Ordinance extends a tax at the rate of five paise for each such article.

(*2*) The tax levied under sub-section (*1*) on any postal article shall be collected, as an addition to the postage, fees or charges payable in respect of such article, by the authority empowered under the Indian Post 6 of 1898. Office Act, 1898 or, as the case may be, the Indian Telegraph Act, 1885 13 of to collect such postage, fees or charges: 1885.

Provided that where the postage, fees or charges payable in respect of a postal article is collected by means of stamps, the tax levied under sub-section (*1*) on such postal article shall be paid and such payment shall be indicated on such article by means of an adhesive stamp issued under the Indian Post Office Act, 1898 and bearing the inscription "refugee relief" whether with or without any other design, picture or inscription.

6 of 1898.

(*3*) Save as otherwise expressly provided in sub-section (*2*) or in the rules—

6 of 1898.

(*a*) the provisions of the Indian Post Office Act, 1898 and the rules made thereunder shall, so far as may be, apply in relation to the tax levied under sub-section (*1*) on any postal article (not being a phonogram or telegram) as they apply in relation to the postage, fees or charges payable under that Act and those rules in respect of such postal article;

13 of 1885.

(*b*) the provisions of the Indian Telegraph Act, 1885 and the rules made thereunder shall, so far as may be, apply in relation to the tax levied under sub-section (*1*) on any postal article being a phonogram or telegram as they apply in relation to the postage, fees or charges payable under that Act and those rules in respect of such article.

Power to reduce or remit.

4. Where the Central Government is of opinion that it is necessary or expedient in the public interest so to do, it may, by notification in the Official Gazette, reduce or remit, whether prospectively or retrospectively, and subject to such conditions, if any, as it may specify in the notification, the tax payable under this Ordinance in respect of any such postal articles or class of postal articles as may be specified in the notification.

Power to make rules.

5. (*1*) The Central Government may, by notification in the Official Gazette, make rules to carry out the purposes of this Ordinance.

(*2*) Every rule made under this section shall be laid, as soon as may be after it is made, before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

V. V. GIRI,
President.

N. D. P. NAMBOODIRIPAD,
Joint Secy. to the Govt. of India.

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